



Rule(s) Review Checklist Addendum
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended subsequent to that review.

All responses should be in **bold** format.

Document(s) Reviewed (include title):

WAC 458-30-267: Valuation procedures for open space and timber land

Date last reviewed: **9/26/97**

Reviewer: **Kim M. Qually**

Date current review completed: **6/17/05**

Briefly explain the subject matter of the document(s):

The goal and purpose of WAC 458-30-267 is outline the correct methods an assessor should use to value land classified as open space land under RCW 84.34.020(1) and timber land under RCW 84.34.020(3). It provides this information for use by taxpayers and local assessing officials.

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Public requests for review:

YES	NO	
	X	Is this document being reviewed at this time because of a public request?

If "yes," provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request.

Not applicable

2. Related statutes, interpretive and/or policy statements, court decisions, BTA decisions, and WTDs:

YES	NO	
	X	Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements not identified in the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements that should be repealed because the information is currently included in this or another rule, or the



		information is incorrect or not needed?
	X	Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	n/a	Are there any administrative decisions subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above?

If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

Nothing has changed in regards to this rule since it was adopted in 1995.

3. Additional information: Identify any additional issues that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

Not applicable

4. Listing of documents reviewed:

Statute(s) Implemented:

RCW 84.34.060: Determination of true and fair value of classified land - computation of assessed value;

RCW 84.40.031: Valuation of timber and timberlands -- Criteria established; and

RCW 84.33.140: Forest land valuation -- Application by owner that land be designated and valued as forest land -- Hearing -- Rules -- Approval, denial of application -- Appeal. .

Interpretive and/or policy statements: **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs): **None**

Appeals Division Decisions (WTDs): **Not applicable**

Attorney General Opinions (AGOs): **None**

Other Documents: **None**



5. Review Recommendation:

- _____ Amend
_____ Repeal/Cancel
 X Leave as is
_____ Begin the rule-making process for possible revision.

Explanation of recommendation: Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents; or
- Address issues not otherwise addressed in other documents.

WAC 458-30-267 is achieving its intended purpose and DOR is unaware of any difficulties caused by the rule or DOR's or the counties' interpretation of it. It is written in the manner and format now preferred by DOR. There is no need to amend the rule at this time.

6. Manager action: Date: 6/20/05

 AL Reviewed and accepted recommendation

Amendment priority (to be completed by manager):

- _____ 1
_____ 2
_____ 3
_____ 4